


Employee Post-Travel Disclosure of Travel Expenses

Date/Time Stamp: 
RECEIVED
SECRETARY OF THE SENATE
PUBLIC RECORDS
2018 AUG 13 AM 11:10

Post-Travel Filing Instructions: Complete this form within **30 days** of returning from travel. Submit all forms to the **Office of Public Records in 232 Hart Building**.

In compliance with Rule 35.2(a) and (c), I make the following disclosures with respect to travel expenses that have been or will be reimbursed/paid for me. I also certify that I have attached:

- ☒ The **original** *Employee Pre-Travel Authorization* (Form RE-1), **AND**
- ☒ A **copy** of the *Private Sponsor Travel Certification Form* with all attachments (itinerary, invitee list, etc.)

Private Sponsor(s) (list all): The Joint TE/GE Council

Travel date(s): July 19-20, 2018

Name of accompanying family member (if any): N/A

Relationship to Traveler: ☐ Spouse ☐ Child

IF THE COST OF LODGING **DID NOT INCREASE** DUE TO THE ACCOMPANYING SPOUSE OR DEPENDENT CHILD, ONLY INCLUDE LODGING COSTS IN EMPLOYEE EXPENSES. (Attach additional pages if necessary.)

Expenses for Employee:

	Transportation Expenses	Lodging Expenses	Meal Expenses	Other Expenses (Amount & Description)
<input type="checkbox"/> Good Faith Estimate	\$552.46	\$249.39	\$42.60	N/A
<input checked="" type="checkbox"/> Actual Amount				

Expenses for Accompanying Spouse or Dependent Child (if applicable):

	Transportation Expenses	Lodging Expenses	Meal Expenses	Other Expenses (Amount & Description)
<input type="checkbox"/> Good Faith Estimate				
<input type="checkbox"/> Actual Amount				

Provide a description of all meetings and events attended. See Senate Rule 35.2(c)(6). (Attach additional pages if necessary.): I attended the Joint TE/GE Council meeting and attended all sessions, which included an update on slayer laws and ERISA preemption, a panel about the IRS voluntary compliance program, an overview of DOL National Office Projects, and a discussion of what happens in late retirement (i.e., retirees age 85 and over). I also provided an overview of employee benefits-related legislative initiatives.

07/31/18
(Date)

Kendra Kosko Isaacson
(Printed name of traveler)

Kendra Kosko Isaacson
(Signature of traveler)

TO BE COMPLETED BY SUPERVISING MEMBER/OFFICER:

I have made a determination that the expenses set out above in connections with travel described in the *Employee Pre-Travel Authorization* form, are necessary transportation, lodging, and related expenses as defined in Rule 35.

07/31/18
(Date)

Patty Murray
(Signature of Supervising Senator/Officer)

Isaacson, Kendra (HELP Committee)

From: Bruce McNeil <BMcneil@wagnerlawgroup.com>
Sent: Thursday, June 28, 2018 1:11 PM
To: Isaacson, Kendra (HELP Committee)
Cc: Underwood, Charlotte (Ethics); 'Kuester, Jessica E.'; Vanina Petkova
Subject: Joint TE/GE Council Meeting

Follow Up Flag: Follow up
Flag Status: Flagged

Good afternoon Kendra,

In accordance with our earlier telephone conversations, as the Co-Chairperson of the Board of Directors of the Joint TE/GE Council, I would like to formally invite you to speak at the meeting of the members of the Joint TE/GE Council on July 20, 2018, in Chicago. The meeting will begin at 9:00 am and conclude at approximately 3:00 pm. The meeting will include speakers from the regional offices of the IRS and the Department of Labor and will offer an opportunity for feedback from the government to the members of the Joint TE/GE Council.

Thank you very much for your interest in participating in this meeting. With my best regards, Bruce

Bruce J. McNeil, Esq.
Direct: (617) 532-8025
Mobile: (651) 402-9879
bmcneil@wagnerlawgroup.com

The Wagner Law Group

Integrity | Excellence

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Lincoln, MA 01773
Tel: (617) 532-8080

St. Louis:
25 W. Moody Avenue
Saint Louis, MO 63119
Tel: (314) 236-0065

Chicago:
190 South LaSalle Street, Suite 2100
Chicago, IL 60603
Tel: (847) 990-9034

Palm Beach Gardens:
7108 Fairway Drive, Suite 125
Palm Beach Gardens, FL 33418
Tel: (561) 293-3590

San Francisco:
300 Montgomery Street, Suite 600
San Francisco, CA 94104
Tel: (415) 625-0002

Tampa:

101 East Kennedy Boulevard, Suite 2140

Tampa, FL 33602

Tel: (813) 603-2959

This message contains confidential information, intended only for the person(s) named above, which may also be privileged. Any use, distribution, copying or disclosure by any other person is strictly prohibited. If you have received this message in error, please notify us immediately by telephone (collect), and delete the original message without making a copy.

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PRIVATE SPONSOR TRAVEL CERTIFICATION FORM

This form must be completed by any private entity offering to provide travel or reimbursement for travel to Senate Members, officers, or employees (Senate Rule 35, clause 2). Each sponsor of a fact-finding trip must sign the completed form. The trip sponsor(s) must provide a copy of the completed form to each invited Senate traveler, who will then forward it to the Ethics Committee with any other required materials. The trip sponsor(s) should **NOT** submit the form directly to the Ethics Committee. Please consult the accompanying instructions for more detailed definitions and other key information.

The Senate Member, officer, or employee **MUST** also provide a copy of this form, along with the appropriate travel authorization and reimbursement form, to the Office of Public Records (OPR), Room 232 of the Hart Building, within thirty (30) days after the travel is completed.

-
1. Sponsor(s) of the trip (please list all sponsors): The Joint TE/GE Council
-
2. Description of the trip: Travel to Chicago to provide a presentation on pensions at the Chicago-Kent College of Law for the Joint TE/GE Council
-
3. Dates of travel: July 19- July 20, 2018
-
4. Place of travel: Chicago, IL
-
5. Name and title of Senate invitees: Kendra Kosko Isaacson, Senior Pensions Counsel HELP Committee
-
6. I *certify* that the trip fits one of the following categories:
- ☒ (A) The sponsor(s) are not registered lobbyists or agents of a foreign principal and do not retain or employ registered lobbyists or agents of a foreign principal and no lobbyist or agents of a foreign principal will accompany the Member, officer, or employee *at any point* throughout the trip.
- OR -
- ☐ (B) The sponsor or sponsors are not registered lobbyists or agents of a foreign principal, but retain or employ one or more registered lobbyists or agents of a foreign principal and the trip meets the requirements of Senate Rule 35.2(a)(2)(A)(i) or (ii) (*see question 9*).
-
7. ☒ I *certify* that the trip will not be financed in any part by a registered lobbyist or agent of a foreign principal.
- AND -
- ☒ I *certify* that the sponsor or sponsors will not accept funds or in-kind contributions earmarked directly or indirectly for the purpose of financing this specific trip from a registered lobbyist or agent of a foreign principal or from a private entity that retains or employs one or more registered lobbyists or agents of a foreign principal.
-
8. I *certify* that:
- ☒ The trip will not in any part be planned, organized, requested, or arranged by a registered lobbyist or agent of a foreign principal except for *de minimis* lobbyist involvement.
- AND -
- ☒ The traveler will not be accompanied on the trip by a registered lobbyist or agent of a foreign principal except as provided for by Committee regulations relating to lobbyist accompaniment (*see question 9*).

9. **USE ONLY IF YOU CHECKED QUESTION 6(B)**

I *certify* that if the sponsor or sponsors retain or employ one or more registered lobbyists or agents of a foreign principal, one of the following scenarios applies:

☐ (A) The trip is for attendance or participation in a one-day event (exclusive of travel time and one overnight stay) and no registered lobbyists or agents of a foreign principal will accompany the Member, officer, or employee *on any segment* of the trip.

- OR -

☐ (B) The trip is for attendance or participation in a one-day event (exclusive of travel time and two overnight stays) and no registered lobbyists or agents of a foreign principal will accompany the Member, officer, or employee *on any segment* of the trip (*see questions 6 and 10*).

- OR -

☐ (C) The trip is being sponsored only by an organization or organizations designated under § 501(c)(3) of the Internal Revenue Code of 1986 and no registered lobbyists or agents of a foreign principal will accompany the Member, officer, or employee *at any point* throughout the trip.

10. **USE ONLY IF YOU CHECKED QUESTION 9(B)**

If the trip includes two overnight stays, please explain why the second night is practically required for Senate invitees to participate in the travel:

11. ☒ An itinerary for the trip is attached to this form. I *certify* that the attached itinerary is a detailed (hour-by-hour), complete, and final itinerary for the trip.

12. Briefly describe the role of each sponsor in organizing and conducting the trip:

The Joint TE/GE Council is the sole sponsor of Kendra's trip and has planned and organized the meeting and will coordinate with Kendra on her arrival to the meeting to participate in the meeting.

13. Briefly describe the stated mission of each sponsor and how the purpose of the trip relates to that mission:

The Joint TE/GE Council is a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and was formed to facilitate feedback from the government which Kendra will be doing as part of her presentation.

14. Briefly describe each sponsor's prior history of sponsoring congressional trips:

This is the first trip sponsored by the Joint TE/GE Council.

15. Briefly describe the educational activities performed by each sponsor (other than sponsoring congressional trips):

The Joint TE/GE Council sponsors a national conference each year in Baltimore, MD, and regional TE/GE Councils coordinate quarterly meetings for the members of the TE/GE Councils to facilitate feedback from the government to the members of the councils.

16. Total Expenses for Each Participant:

	Transportation Expenses	Lodging Expenses	Meal Expenses	Other Expenses
<input checked="" type="checkbox"/> Good Faith estimate	\$640.00	\$187.00	\$50.00	\$0.00
<input type="checkbox"/> Actual Amounts				

17. State whether a) the trip involves an event that is arranged or organized *without regard* to congressional participation or b) the trip involves an event that is arranged or organized *specifically with regard* to congressional participation:

This trip involves an event that is arranged or organized without regard to congressional participation.

18. Reason for selecting the location of the event or trip

The Chicago- Kent College of Law is the venue of all the Great Lakes Area TE/GE Council meetings, and all of the TE/GE Council regions have been invited to this meeting.

19. Name and location of hotel or other lodging facility:

Crowne Plaza Chicago Metro, 733 West Madison, Chicago

20. Reason(s) for selecting hotel or other lodging facility:

The reasonableness of the cost and the discounts made available.

254000004452

**AGENDA
AND ITINERARY FOR
KENDRA KOSKO ISAACSON
AND THE
GREAT LAKES AREA TE/GE COUNCIL
July 20, 2018, MEETING
Chicago – Kent College of Law, Room 590
565 West Adams Street
Chicago, IL 60661-3691**

July 19, 2018

Kendra will arrive in Chicago at approximately 7:00pm CST.

July 20, 2018

9:00a.m. – 10:00 a.m.

Slayer Laws and ERISA Preemption

Mark Debofsky

Mark will provide an analysis of the federal cases discussing state slayer laws and ERISA preemption.

Mark D. Debofsky is the founding member of the law firm of DeBofsky Sherman & Casciari, P.C. in Chicago, IL. He concentrates his practice in the representation of claimants and plaintiffs in employee benefit claim dispute involving disability insurance, life, health, retirement, long-term care, other employment and employee benefit-related matters. In addition to his full-time practice, Mark DeBofsky has also served as an adjunct professor at the John Marshall Law School, Chicago, Illinois since 2000, and has been a regular columnist for the *Chicago Daily Law Bulletin* since 2003, as well as editor and publisher since 2001 of the *Disability E-News Alert*, a monthly newsletter analyzing recent developments in the area of disability insurance and related issues.

Mark has authored numerous journal articles and regularly speaks at legal symposia sponsored by national, state-wide, and local legal organizations such as the American Bar Association, American Association for Justice, American Conference Institute, and the Illinois Institute for Continuing Legal Education.

Mark has been recognized by his peers by being named one of the Top 10 Lawyers in the State of Illinois by SuperLawyers; and he has been recognized by the Leading Lawyers Network and the Top 100 Trial Lawyers.

Mark is a 1977 graduate of the University of Michigan as well as a 1980 graduate of the University of Illinois College of Law. He has been admitted to practice law in the States of Illinois and Hawaii, by the United States Supreme Court, and the United States Courts of Appeals for the Third, Seventh, Eighth, Ninth, Eleventh, and Federal Circuits, as well as by numerous federal district courts.

10:00 a.m. – 11:00 a.m.

Voluntary Compliance

Ian Lesch and Kristy Buckley

Ian Lesch from the Voluntary Compliance Unit of the IRS and Kristy Buckley will discuss Voluntary Compliance with respect to the IRS Employee Plans Compliance Resolution System.

Kristy Buckley is a partner with Crowley Fleck PLLP in Bozeman, MT. Her area of practice is in Employee Benefits, and she advises clients regarding self-funded health insurance plans, welfare benefit plans, 401(k) plans, 403(b) plans, profit sharing plans, cafeteria plans, health reimbursement arrangements, supplemental executive retirement plans, and executive bonus plans. She provides plan design and compliance assistance under the Internal Revenue Code, ERISA, COBRA, HIPAA, and the State Insurance Code. She assists employers navigate corrective programs with the IRS and the U.S. Department of Labor. She provides advice regarding plan reporting and disclosures (e.g., Form 5500, Form M-1, Montana MEWA Annual Statement, Medicare Part D, and Form 5310-A) and compliance with plan disclosure requirements (e.g., Summary Plan Descriptions, Summary of Material Modifications, QDIA Notices, Safe Harbor Notices, and Summary Annual Reports), and provides advice on mergers, acquisitions, and business succession planning transactions that involve transitions for employees and their employee benefits.

While in law school, Kristy served as an Articles and Comments Editor of the University of Miami Business Law Review and as the Executive Editor of the Tax Law Chronicle. She was a two-time academic merit scholar in her LL.M. of Taxation program. Kristy passed the CPA Exam in 2002 and had experience as an accountant before entering law school.

11:00 a.m. – 12:00 p.m.

The DOL National Office Projects

Cindy Saba, Scott Miller, Liliana Martin and Tom Schendt

Supervisor Cindy Saba, Senior Benefits Advisor Scott Miller, Investigator Liliana Martin and Tom Schendt will discuss compliance issues and what the Department of Labor is looking for in compliance investigations or audits.

Scott Miller is a Senior Benefits Advisor in the Chicago Regional Office for the U.S. Department of Labor's Employee Benefits Security Administration ("EBSA"). Mr. Miller has been with EBSA since 2004. As a Senior Benefits Advisor, Mr. Miller provides compliance assistance to employers and plan officials, and assists participants and beneficiaries in obtaining their benefits and understanding their rights under ERISA. Mr. Miller received a B.A. in Politics and Economics from Lake Forest College, and a J.D. and LL.M. in Employee Benefits from The John Marshall Law School.

Tom Schendt is a partner in the Employee Benefits & Executive Compensation Group of Alston & Bird in the Washington D.C. office. His practice focuses on qualified plan compliance and matters before U.S. Federal agencies, including the IRS, Department of Labor, PBGC and

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Anna Rappaport

The Society of Actuaries has conducted a series of three studies to help them understand the real situation of middle-class Americans and Canadians age 85 and over. The three studies are in-depth interviews with individuals and their children, a telephone survey of individuals, and on-line survey of children familiar with the situation of parents age 85 and over. This presentation will share insights into how people do over the entire period of retirement. Actual experiences do not always fit what experts predict. The findings include understanding the finances and needs of retirees, the kind of help they receive from family, and needs for care and support. The findings include surprises because people often do not do what traditionally planning says they should do.

Anna Rappaport, F.S.A., M.A.A.A., is an actuary, consultant, author, and speaker, and is a nationally and internationally recognized expert on the impact of change on retirement systems and workforce issues. She is a phased retiree and is passionate about women's retirement security. Anna is a past-President of the Society of Actuaries and chairs its Committee on Post-Retirement Needs and Risks. Anna has been involved with the Society of Actuaries retirement risk research since its inception. Anna serves on the Board of the Women's Institute for a Secure Retirement ("WISER"), and the Advisory Board of the Pension Research Council. Anna completed 50 years as a Fellow of the Society of Actuaries in 2013. Anna served on the ERISA Advisory Council from 2010 to 2012. She was awarded the Lifetime Achievement Award by the Plan Sponsor Council of America in 2017. She has an MBA from the University of Chicago. For more information, consult her website, www.annarappaport.com.

References:

These are some references on the topics to be discussed.

Post-Retirement Experiences of Individuals 85+ Years Old September 2017

The Society of Actuaries' Committee on Post Retirement Needs and Risks is pleased to make available a research report summarizing sixty-two interviews of individuals 85 years and older. The study seeks to understand how the habits and behaviors from earlier in life played out in the later years of retirement.

<https://www.soa.org/research/topics/research-post-retirement-needs-and-risks/#decisions>

Post-Retirement Experiences of Individuals 85+ Years Old: Surveys – Report is forthcoming and will be published in 2018

3:00 p.m.

The meeting will conclude at approximately 3:00pm CST and Kendra will leave Chicago at approximately 6:00pm CST and return to Washington, D.C.

DEPARTMENT OF THE TREASURY

Employer Identification Number:
90-0916230

DLN:
26053416001935
Contact Person:
CHIUNGLAN CHUNG ID# 31721
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
509(a)(2)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
November 1, 2012
Contribution Deductibility:
Yes
Addendum Applies:
No

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 5436

JOINT TE GE COUNCIL

Sincerely,

Tamara Ripporda

Director, Exempt Organizations

00000000004459

Letter 5436

EMPLOYEE PRE-TRAVEL AUTHORIZATION

Date/Time Stamp:

originally submitted
06.19.2018 am

ETHIC JUL 27 18PM 2:57

Pre-Travel Filing Instructions: Complete and submit this form at least 30 days prior to the travel departure date to the Select Committee on Ethics in SH-220. Incomplete and late travel submissions will not be considered or approved. This form must be typed and is available as a fillable PDF on the Committee's website at ethics.senate.gov. Retain a copy of your entire pre-travel submission for your required post-travel disclosure.

Name of Traveler: Kendra Kosko Isaacson

Employing Office/Committee: Senate HELP Committee

Private Sponsor(s) (list all): Joint TE/GE Council

Travel date(s): July 19-20, 2018

Note: If you plan to extend the trip for any reason you must notify the Committee.

Destination(s): Chicago, IL

Explain how this trip is specifically connected to the traveler's official or representational duties:

As Senior Pensions Counsel for the Senate HELP Committee, Kendra Isaacson handles all retirement issues for the Committee. She has been invited to provide a Congressional update on pending retirement legislation and regulation as well as what the future may hold in the legislative and regulatory space for retirement.

Name of accompanying family member (if any): N/A

Relationship to Employee: ☐ Spouse ☐ Child

I certify that the information contained in this form is true, complete and correct to the best of my knowledge:

6/29/18
(Date)

Kendra Kosko Isaacson
(Signature of Employee)

TO BE COMPLETED BY SUPERVISING SENATOR/OFFICER (President of the Senate, Secretary of the Senate, Sergeant at Arms, Secretary for the Majority, Secretary for the Minority, and Chaplain):

I, Patty Murray hereby authorize Kendra Isaacson
(Print Senator's/Officer's Name) (Print Traveler's Name)

an employee under my direct supervision, to accept payment or reimbursement for necessary transportation, lodging, and related expenses for travel to the event described above. I have determined that this travel is in connection with his or her duties as a Senate employee or an officeholder, and will not create the appearance that he or she is using public office for private gain.

I have also determined that the attendance of the employee's spouse or child is appropriate to assist in the representation of the Senate. (signify "yes" by checking box) ☐

6/29/18
(Date)

Patty Murray
(Signature of Supervising Senator/Officer)